

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	273.0	267.0	267.0
Pupils On Roll Special Ed Full-Time	42.0	39.0	39.0
Pupils On Roll SUBTOTAL	315.0	306.0	306.0
Pupils in Private School Placements	6.0	7.0	7.0
Pupils Sent to Other Districts Regular	94.5	84.0	84.0
Pupils Sent to Other Districts Special Ed	24.0	28.0	28.0
Pupils Received	15.0	21.0	21.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,019,961	9,254,883	9,601,885
Total Tuition	10-1300	131,804	52,300	60,000
Transportation Fees From Individuals	10-1410	9,091	10,000	9,000
Rents And Royalties	10-1910	0	9,000	7,500
Interest Earned On Capital Reserve Funds	10-1XXX	0	1	1
Other Restricted Miscellaneous Revenues	10-1XXX	81,186	14,999	32,614
Subtotal - Revenues From Local Sources		9,242,042	9,341,183	9,711,000
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	174,090	174,090	174,090
Extraordinary Aid	10-3131	207,754	200,000	190,000
Categorical Special Education Aid	10-3132	18,069	18,069	18,069
Categorical Security Aid	10-3177	32,978	32,978	32,978
Other State Aids	10-3XXX	29,202	8,540	8,540
Subtotal - Revenues From State Sources		462,093	433,677	423,677
Budgeted Fund Balance - Operating Budget	10-303	0	274,561	274,680
Withdrawal From Cap Res-For Local Share	10-307	0	205,595	83,360
Transfers From Other Funds	10-5200	31,687	0	0
Adjustment For Prior Year Encumbrances		0	115,509	0
Actual Revenues (Over)/Under Expenditures		-14,944	0	0
Total Operating Budget		9,720,878	10,370,525	10,492,717
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	148,883	0	0
Total Revenues From Local Sources	20-1XXX	148,883	0	0
Revenues from Federal Sources:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Title II	20-4451-4455	4,609	4,780	4,063
I.D.E.A. Part B (Handicapped)	20-4420-4429	90,048	77,701	66,050
Other	20-4XXX	16,204	46,359	0
Total Revenues From Federal Sources		110,861	128,840	70,113
Total Grants And Entitlements		259,744	128,840	70,113
Repayment of Debt:				
Transfers From Other Funds	40-5200	131	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	496,428	490,043	466,768
Total Revenues From Local Sources		496,428	490,043	466,768
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	38,172	37,682	35,901
Budgeted Fund Balance	40-303	0	0	131
Total Local Repayment Of Debt		534,731	527,725	502,800
Actual Revenues (Over)/Under Expenditures		-131	0	0
Total Repayment Of Debt		534,600	527,725	502,800
Total Revenues/Sources		10,515,222	11,027,090	11,065,630
Total Revenues/Sources Net of Transfers		10,515,222	11,027,090	11,065,630

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,052,842	2,207,489	2,146,920
Special Education - Instruction	11-2XX-100-XXX	534,676	480,563	600,980
Basic Skills/Remedial - Instruction	11-230-100-XXX	67,972	67,757	71,565
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	62,729	54,869	56,812
School-Sponsored Athletics - Instruction	11-402-100-XXX	59,739	64,139	64,129
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,501,358	2,696,312	2,779,493
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	22,729	47,300	55,448
Undist. Expenditures - Health Services	11-000-213-XXX	78,997	81,386	83,165
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	79,715	127,955	134,045
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	13,640	64,254	67,555
Undist. Expenditures - Guidance	11-000-218-XXX	65,828	58,005	59,765
Undist. Expenditures - Child Study Teams	11-000-219-XXX	390,025	323,370	330,861
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	200,287	140,811	147,698
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	61,783	68,755	69,765
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	14,673	26,244	25,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	265,352	368,909	297,654
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	24,147	46,564	47,427
Undist. Expend. - Central Services	11-000-251-XXX	121,018	120,675	121,425
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	13,030	19,413	33,375
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	796,207	898,480	869,059
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	866,072	945,226	956,010
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,014,917	1,214,430	1,388,421
Total Undistributed Expenditures		6,529,778	7,248,089	7,466,166
Total General Current Expense		9,307,736	10,122,906	10,406,572
Capital Expenditures:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Equipment	12-XXX-XXX-730	53,088	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	313,823	247,618	86,144
Capital Reserve - Transfer To Capital Projects	12-000-400-931	46,231	0	0
Interest Deposit To Capital Reserve	10-604	0	1	1
Total Capital Outlay		413,142	247,619	86,145
General Fund Grand Total		9,720,878	10,370,525	10,492,717
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	148,883	0	0
Federal Projects:				
Title II	20-XXX-XXX-XXX	4,609	4,780	4,063
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	90,048	77,701	66,050
Other	20-XXX-XXX-XXX	16,204	46,359	0
Total Federal Projects	20-XXX-XXX-XXX	110,861	128,840	70,113
Total Special Revenue Funds		259,744	128,840	70,113
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	534,600	527,725	502,800
Total Debt Service Funds		534,600	527,725	502,800
Total Expenditures/Appropriations		10,515,222	11,027,090	11,065,630
Total Expenditures Net of Transfers		10,515,222	11,027,090	11,065,630

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	291,557	338,513	296,956	250,000
--Repayment of Debt	0	131	131	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	582,289	381,934	276,340	192,981
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	407,894	460,728	227,724	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,064	\$18,425	\$18,906	\$22,619	\$23,211
Total Classroom Instruction	\$10,084	\$10,284	\$9,768	\$11,559	\$12,190
Classroom-Salaries and Benefits	\$9,368	\$9,648	\$9,150	\$10,661	\$11,367
Classroom-General Supplies and Textbooks	\$386	\$306	\$346	\$557	\$478
Classroom-Purchased Services	\$331	\$331	\$271	\$342	\$344
Total Support Services	\$3,361	\$3,477	\$3,160	\$3,762	\$3,989
Support Services-Salaries and Benefits	\$2,531	\$2,826	\$2,437	\$2,907	\$3,088
Total Administrative Costs	\$1,710	\$1,537	\$1,620	\$2,148	\$1,968
Administration Salaries and Benefits	\$1,264	\$1,137	\$1,225	\$1,458	\$1,384
Total Operations and Maintenance of Plant	\$2,428	\$2,630	\$2,660	\$3,147	\$3,048
Operations and Maintenance-Salaries and Benefits	\$700	\$747	\$753	\$882	\$796
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$458	\$475	\$428	\$500	\$521
Total Equipment Costs	\$35	\$165	\$138	\$0	\$0
Legal Costs	\$99	\$111	\$77	\$141	\$124
Employee Benefits as a percentage of salaries*	28.76%	26.80%	33.26%	31.50%	35.46%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2014-15 revised appropriations and the 2015-16 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Item	Line Number	Source	Amount	Explanation
1	350	Employee dental withholdings; school workbook replacement; donations	32,614	Dental withholdings are employees purchasing upgrades from single coverage; reimbursements for school workbooks; and donations to the school district
1	500	PARCC Readiness Aid and Per Pupil Growth Aid \$4270 each	8,540	Extra aid received to assist with compliance with state mandates for new testing
1	190	District accepts Preschool, Kindergarten, and Grades 18 tuition students	60,000	District has unused functional capacity that is used to accept tuition students for Preschool from the community and for other grade levels outside of the community

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Recycling	District recycles its plastics and glass and transports them to the town recycling center	0
Transportation Services, including Fuel	District participates with other LEA's via MCESC and MUJC transportation services	0
Purchasing	District is a member of ACES for its natural gas and electricity	0
Purchasing	District is a member of Ed-Data Coop for supplies and services	0
Municipal/Public Works	District shares services with township for snow removal and salting	0
Municipal/Public Works	District shares services with the township for vehicle and equipment repairs, and also machinery storage	0
Professional Staff Development	District participates in MUJC's professional development program of workshops	0
Technology Services	District is a member of ACT Coop for telecommunications	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,419,271
(B) Estimated Net Taxable Valuation (as of 12/31/14)	2,019,860,930
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.4663
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,085,451
(E) Estimated Net Taxable Valuation (as of 12/31/14)	2,019,860,930
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.4993

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,419,271
(H) Estimated Equalized Valuation (as of 12/31/14)	2,019,860,930
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.4663
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,085,451
(K) Estimated Equalized Valuation (as of 12/31/14)	2,019,860,930
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.4993

NAME=Dr. Alex Anemone

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/11
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$5,000
Total Bonuses Amount	\$20,236
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,388
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$22,788
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th per diem for sick days to max of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th per diem for vacation days to max of 15 days
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Dr. Alex Anemone

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Mr. Matthew Spelker

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$134,240
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Requires 5 years of employment to qualify
Contractual Post-Employment Benefit Description of Payout of Vacation days	Requires 5 years of employment to qualify
Contractual Post-Employment Benefit Description of Payout of Personal days	Requires 5 years of employment to qualify
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Mr. Matthew Spelker

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Mr. Robert Brown

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$85,800
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	156
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,300
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Mr. Robert Brown

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	